

EMORD & ASSOCIATES P.C.

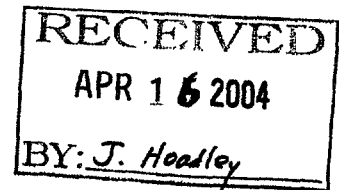
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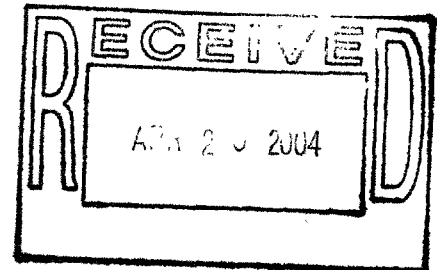
E-MAIL: clewis-eng@emord.com



April 16, 2004

VIA UPS NEXT DAY AIR
AND FACIMILE 301-326-2623

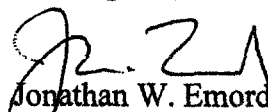
James Hoadley
Director of Regulatory Affairs
FDA Office of Nutritional Products,
Labeling and Dietary Supplements
5100 Paint Branch Parkway
Room 4E036
College Park, Maryland 20740



Dear Mr. Hoadley:

Our clients have authorized us to agree to FDA's request for an extension of time from April 15, 2004 until June 18, 2004 in which to respond to the Omega-3 fatty acid health claim petition. We understand that FDA will issue its final decision on that petition on or before June 18, 2004.

Best regards,


Jonathan W. Emord
Claudia A. Lewis-Eng

2003Q-0401

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